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अण्डमान तथा निकोबार प्रशासन

ANDAMAN AND NICOBAR ADMINISTRATION

सचिवालय/SECRETARIAT

NOTIFICATION

Port Blair, dated the 21st November, 2017.

No. 289/2017/F. No. 6-9/2016-Legal (Vol. VII).— The following Act, published in the Gazette of India, Extraordinary, Part – II and Section (I) is hereby reproduced below for information of the General Public.

Sd./-
(Rizwanullah)
Deputy Secretary (Law)

THE CENTRAL GOODS AND SERVICES TAX (EXTENSION TO JAMMU AND KASHMIR) ACT, 2017

	<i>to provide for the extension of the Central Goods and Services Tax Act, 2017 to the State of Jammu and Kashmir.</i>	
	Be it enacted by Parliament in the Sixty-eighth Year of the Republic of India as follows :—	
	1. (1) This Act may be called the Central Goods and Services Tax (Extension to Jammu and Kashmir) Act, 2017.	Short title, extent and commencement.
	(2) It shall be deemed to have come into force on the 8 th day of July, 2017.	
12 of 2017.	2. (1) The Central Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act) and all rules, notifications and orders made thereunder by the Central Government are hereby extended to, and shall be in force in, the State of Jammu and Kashmir.	Extension and amendment of Central Goods and Services Tax Act, 2017.

THE CENTRAL GOODS AND SERVICES TAX ACT, 2017

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to make a provision for levy and collection of tax on intra-State supply of goods or services or both by the Central Government and the matters connected therewith or incidental thereto.

Be it enacted by Parliament in the Sixty-eighth Year of the Republic of India as follows :—

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Central Goods and Services Tax Act, 2017.

Short title,
extent and
commencement.

(2) It extends to the whole of India except the State of Jammu and Kashmir.

(3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint :

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**THE CENTRAL GOODS AND SERVICES TAX
ACT, 2017**

**ASSENTED TO
ON 12TH APRIL, 2017
ACT No. 12 OF 2017**